



## Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact [support@jstor.org](mailto:support@jstor.org).

sions which frighten the beginner of physics. It is a good book and merits an extensive adoption by schools.

There are fifty well-selected laboratory exercises at the back of the book, and a complete index of eight pages. The book is well made mechanically, the type is clear and large, the presswork admirable.

---

*Bennett's Bookkeeping and Accounting Exercises.* By R. J. BENNETT.

New York, Cincinnati, and Chicago: American Book Co., 1913. Cloth, 12mo; Part I, 96 pages, \$0.40; Part II, 112 pages, \$0.45.

The first book consists of 39 exercises and 2 explanatory chapters. Ten of the exercises are devoted to the journalization of such accounts as Merchandise, Cash, Bills Receivable, Bills Payable, Expense, Property, Interest, Discount, Mortgages, Loss and Gain, Proprietor, Shipments, Consignments, Notes, Drafts and Stocks. These chapters employ a variety of expression and present within a brief space the important points under each topic. Nine chapters present short sets to be worked, one in which ledger only is used, one in which card ledger is employed, one in which there is a loose-leaf system, one in which student must rule all the papers himself, one in which single-entry books must be changed to double, one involving partnership, and one using special column books. Four chapters ask general review questions. These seem to lack the originality and character that is found in other parts of the book, but in the main they are fundamental. Four chapters discuss statements and give exercises on them. The author compares various kinds of statements. Two important chapters discuss the avoidance and detection of errors. Here the author gives the students valuable suggestions. Three chapters are devoted to the adjustment of accounts between firms and between individuals in the same firm.

The author states in his preface that the book is intended as a supplement to the ordinary textbook and as a test of the thinking ability of the students. He succeeds remarkably well. The book as a whole stimulates thought, presents old material in a new way, collects and summarizes information upon the various topics, and gives the atmosphere of the real business world.

Part II contains 21 exercises designed for advanced high-school or college students. Six chapters treat such topics of corporation accounting as the opening and closing of corporation books, changing firms to corporations, incorporation of going concerns, amalgamation of corporations, and questions on corporations. Two chapters discuss statements and reports. Two give review questions. There is one complete short set to be worked. The titles of the remaining chapters are Errors and Trial Balances, Branch Store Accounts, Consolidation of Business Firms, Stock Ledgers, Self-Balancing Ledgers, Designing Columnar Books, Insolvency and Reorganization, Financial Companies, Auditing and Investigations, and General Problems.

The general merit mentioned in connection with the first book is also true of this.

*Business Arithmetic for Secondary Schools.* By ERNEST L. THURSTON.  
New York: Macmillan, 1913. Pp. 431. \$1.00.

The text is divided into 47 chapters and treats the topics ordinarily found in these texts, such as Fundamental Processes; Fractions, Aliquot Parts, and Billing, Denominate Numbers, Percentage and Its Applications, Interest and Banking, Dividends and Investments, Proportion, and Partnership. In addition to these customary topics the author also discusses such subjects as the Algebraic Equation, Involution, Evolution, the Thermometer, Composite Units, Graphs, Co-ordinates, the Lever, and Formulae.

Before criticizing this text it may be well to say a word or two about the content of a course in business arithmetic. Vocational mathematics in high schools seems to be branching into two distinct channels. First there is the arithmetic necessary for the boy or girl who intends to enter an office, and second, there is the technical mathematics necessary for the boy who intends to enter the shop. The aim of the two courses must be substantially different. The office man must be able to handle a mass of figures accurately and speedily. The mechanic must be able to manipulate formulae and to apply the mathematics of his special trade. The textbooks for these two courses should be radically different, and any book which tries to straddle both courses is doomed to failure.

Turning to the text we find the author has reduced the drill work to a minimum and introduced mathematics for the mechanic. In his pages on fractions we find such fractions as  $\frac{1}{2}\frac{3}{8}$ ,  $\frac{1}{5}\frac{4}{6}\frac{2}{3}$ ,  $\frac{3}{8}\frac{5}{6}$ ,  $\frac{1}{1}\frac{7}{4}\frac{5}{6}$ ,  $\frac{2}{4}\frac{1}{1}$ , and  $\frac{5}{1}\frac{1}{1}$ , and wonder why the author does not confine himself to fractions found in real business. In the preface the author informs us that, "Much thought has been given to problem work, and as one result considerable variety will be noticed in form of statement."

All of the criticisms, which we have made, relate to the author's plan and not to the treatment accorded each subject. He deserves credit for presenting the different topics in such a clear, concise style that the text should be valuable as a reference book for business men. It is in fact a reference, not a textbook.

The cover is too light for the book.

GEORGE A. BEERS

LAKE HIGH SCHOOL

---

*Essentials of Physics.* By GEORGE A. HILL. Boston: Ginn & Co.,  
1912. Pp. viii+344, illustrated. Price, cloth, \$1.10.

This is a unique and practical text. The subject-matter is presented in a manner not often attempted. The author through his long experience as a physics teacher has arrived at the conclusion that the best way to present the subject to secondary-school pupils is by the question and answer method. Therefore, this text is filled from cover to cover with questions, hundreds of